

# HOUSE . . . . . No. 2447

By Mr. Coppola of Foxborough, petition of Michael J. Coppola and Richard J. Ross relative to reducing the property taxes of certain elderly persons. Revenue.

## The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO PROPERTY TAXES AND SENIOR CITIZENS.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

- 1 Section 5 of chapter 59 of the General Laws, as appearing in
- 2 the 2000 Official Edition, is hereby amended by adding the
- 3 following paragraph:—
- 4 Notwithstanding other provisions of this chapter or any general
- 5 or special law to the contrary, upon acceptance of this paragraph
- 6 by a city or town, the board of assessors shall annually reduce the
- 7 property tax on the real property of a person who has reached his
- 8 sixty-fifth birthday before the fiscal year for which the tax is due,
- 9 and has lived in the city or town for 25 years or longer, to the
- 10 amount of tax due on the property in the fiscal year prior to the
- 11 person reaching age 65, if the person occupies the real estate as
- 12 his domicile or occupies the same jointly with his spouse.